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PROGRAMME BUDGET FOR THE BIENNIUM 1990-1991

Request for final appropriations for the biennium 1990-1991 on an ex post facto basis

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the Secretary-General's second report for final appropriations on an ex post facto basis for the biennium 1990-1991 (A/C.5/47/77/Add.1).

2. The Secretary-General's report provides updated information on the financial results of the biennium, on the basis of the closure of the accounts as at 31 December 1992 and supersedes the information provided in document A/C.5/47/77.

3. The Advisory Committee recalls that, when the accounts for the biennium were closed in March 1992, expenditure exceeded the amount which had been appropriated by the General Assembly in its resolution 46/184 A of 20 December 1991; the net amount of the excess was $11,971,200.

4. The Advisory Committee recalls its comments to the General Assembly at its forty-fourth, forty-fifth and forty-seventh sessions regarding expenditures in excess of allotments (A/44/543, para. 16; A/45/570 and Corr.1, para. 12; and A/47/500, para. 11). This problem has repeatedly been identified by the Board of Auditors in its reports, and the Advisory Committee, while recommending that "serious efforts should be made to evaluate thoroughly the present allotments system, with a view to establishing a system that is effective in monitoring expenditures", has also called for measures to monitor commitments with a view to reducing the level of unliquidated obligations (A/47/500, para. 11). The Committee has been assured that, with the introduction of the integrated management information system (IMIS), the incidence of expenditures exceeding appropriations would be brought under control.

5. Included in the expenditure referred to in paragraph 3 above was an amount of $55,813,200 in unliquidated obligations. In accordance with financial regulation 4.3, these obligations remained available for disbursement until 31 December 1992 except in the case of obligations against section 24 of the budget for which, under the provisions of General Assembly resolution 44/193 of 21 December 1989, the validity period for payment of these obligations would be until 31 December 1993.

6. The Advisory Committee notes from paragraph 6 of the Secretary-General's report that, in accordance with financial regulation 4.4, obligations amounting to approximately $1.5 million have been cancelled and transferred as a charge against current appropriations under sections 35 and 41 of the budget (A/C.5/47/77/Add.1). Upon closure of the accounts as at 31 December 1992, liquidation of other obligations has reduced the net excess over appropriation for the biennium 1990-1991 to $8,382,100.

7. As stated in paragraph 7 of the report, the Secretary-General is requesting an increase in the appropriation authorized for the biennium 1990-1991 in General Assembly resolution 46/184 A and an assessment on Member States for the amount of the increase. While the Advisory Committee agrees that a net amount of $8,382,100 would have to be appropriated, at this stage the Committee does not believe that it is necessary to assess that amount. The Committee recommends that the question of assessment in respect of that amount be dealt with in connection with the first performance report for the biennium 1992-1993.